

**California Nonresident or Part-Year Resident Income Tax Return 2007****Long Form**

FORM

**540NR** C1 Side 1

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|--|---|--|----|
| Filing Status  | 1 <input type="checkbox"/> Single   | 4 <input type="checkbox"/> Head of household (with qualifying person). (see page 3)                    |    |
|  | 2 <input type="checkbox"/> Married/RDP filing jointly. (see page 3)   | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died _____ |    |
|  | 3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here _____   |  |    |
| If your California filing status is different from your federal filing status, check the box here <input type="checkbox"/> |   |  |    |
| 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box (see page 15) <input type="checkbox"/>       |   |  |    |
| Exemptions   | ► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.   |  |    |
|  | 7 <b>Personal:</b> If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box.<br>If you checked the box on line 6 do not enter an amount on line 7 | 7 <input type="checkbox"/> X \$94 = \$   |    |
|  | 8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2  | 8 <input type="checkbox"/> X \$94 = \$   |    |
|  | 9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2   | 9 <input type="checkbox"/> X \$94 = \$   |    |
|  | 10 <b>Dependents:</b> Enter name and relationship. <b>Do not include yourself or your spouse/RDP.</b><br>Total dependent exemptions   | 10 <input type="checkbox"/> X \$294 = \$   |    |
|  | 11 <b>Exemption amount:</b> Add line 7 through line 10.   | 11 \$  |    |
| Total Taxable Income   | 12 Total California wages from all your Form(s) W-2, box 16 or CA Sch W-20G, line G   | 12   |    |
|  | 13 Enter federal AGI from Forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10   | 13   |    |
|  | 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B  | 14   |    |
|  | 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 16)  | 15   |    |
|  | 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C   | 16   |    |
|  | 17 Adjusted gross income from all sources. Combine line 15 and line 16  | 17   |    |
|  | 18 Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), line 43; <b>OR</b><br>Your California <b>standard deduction</b> (see page 16)       | 18   |    |
|  | 19 Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0-   | 19   |    |
|  | 20 Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Sch. <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803            | 20   |    |
|  | 21 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45  | 21   |    |
| CA Taxable Income  | 22 CA Taxable Income from Schedule CA (540NR), Part IV, line 49   | 22   |    |
|  | 23 CA Tax Rate. Divide line 20 by line 19   | 23   |    |
|  | 24 CA Tax Before Exemption Credits. Multiply line 22 by line 23   | 24   |    |
|  | 25a CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000   | 25a  |    |
|  | 25b CA Prorated Exemption Credits. Multiply line 11 by line 25a. If the amount on line 13 is more than \$155,416 (see page 17)  | 25b  |    |
|  | 25c CA Regular Tax Before Credits. Subtract line 25b from line 24. If less than zero, enter -0-   | 25c  |    |
|  | 26 Tax. (see page 17) Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> Form FTB 5870A  | 26   |    |
|  | 27 Add line 25c and line 26   | 27   |    |
|  | Special Credits   | 28 Credit for joint custody head of household (see page 18)  | 28 |
|  |   | 29 Credit for dependent parent (see page 18)   | 29 |
| 30 Credit for senior head of household (see page 18)   |   | 30   |    |
| 31 Credit percentage and credit amount. Credit percentage <b>31a</b>   |   | 31   |    |
| 32 Enter credit name _____ code no _____ and amount. _____   |   | 32   |    |
| 33 Enter credit name _____ code no _____ and amount. _____   |   | 33   |    |
| 34 To claim more than two credits (see page 19)  |   | 34   |    |
| 35 Nonrefundable renter's credit (see page 37)   |   | 35   |    |
| 36 Add line 31 through line 35. These are your total credits   |   | 36   |    |
| 37 Subtract line 36 from line 27. If less than zero, enter -0-   |   | 37   |    |

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

|             |   |                   |
|-------------|---|-------------------|
| Other Taxes | <b>38</b> Amount from Side 1, line 37 .....                                     | <b>38</b> _____   |
|             | <b>39</b> Alternative minimum tax. Attach Schedule P (540NR) .....              | ● <b>39</b> _____ |
|             | <b>40</b> Mental Health Services Tax (see <a href="#">page 19</a> ) .....       | ● <b>40</b> _____ |
|             | <b>41</b> Other taxes and credit recapture (see <a href="#">page 19</a> ) ..... | ● <b>41</b> _____ |
|             | <b>42</b> Add line 38 through line 41. This is your total tax .....             | ● <b>42</b> _____ |

|  |   |                   |
|--|---|-------------------|
| Payments   | <b>43</b> California income tax withheld (see <a href="#">page 19</a> ) .....                         | ● <b>43</b> _____ |
|  | <b>44</b> Nonresident withholding (Form(s) 592-B, 593-B, or 594) (see <a href="#">page 20</a> ) ..... | ● <b>44</b> _____ |
|  | <b>45</b> 2007 CA estimated tax and other payments (see <a href="#">page 20</a> ) .....               | ● <b>45</b> _____ |
|  | <b>46</b> Excess SD. To see if you qualify (see <a href="#">page 20</a> ) .....                       | ● <b>46</b> _____ |
|  | <b>Child and Dependent Care Expenses Credit</b> (see <a href="#">page 20</a> ). Attach form FTB 3506. |                   |
| ● <b>47</b> _____ ● <b>48</b> _____  |   |                   |
| ● <b>49</b> _____ 00 ● <b>50</b> _____   |   |                   |
| <b>51</b> Add line 43, line 44, line 45, line 46, and line 50. These are your total payments ..... |   | <b>51</b> _____   |

|   |  |                   |
|---|--|-------------------|
| Overpaid Tax/Due  | <b>52</b> Overpaid tax. If line 51 is more than line 42, subtract line 42 from line 51 ..... | <b>52</b> _____   |
|   | <b>53</b> Amount of line 52 you want applied to your 2008 estimated tax .....                | ● <b>53</b> _____ |
|   | <b>54</b> Overpaid tax available this year. Subtract line 53 from line 52 .....              | ● <b>54</b> _____ |
| <b>55</b> Tax due. If line 51 is less than line 42, subtract line 51 from line 42 ..... |  | <b>55</b> _____   |

|               |   |                      |   |                      |                   |
|---------------|---|----------------------|---|----------------------|-------------------|
| Contributions | CA Seniors Special Fund (see <a href="#">page 36</a> ) .....                    | ● <b>57</b> _____ 00 | CA Firefighters' Memorial Fund .....            | ● <b>63</b> _____ 00 |                   |
|               | Alzheimer's Disease/Related Disorders Fund .....                                | ● <b>58</b> _____ 00 | Emergency Food Assistance Program Fund .....    | ● <b>64</b> _____ 00 |                   |
|               | CA Fund for Senior Citizens .....   | ● <b>59</b> _____ 00 | CA Peace Officer Memorial Foundation Fund ..... | ● <b>65</b> _____ 00 |                   |
|               | Rare and Endangered Species Preservation Program .....                          | ● <b>60</b> _____ 00 | CA Military Family Relief Fund .....            | ● <b>66</b> _____ 00 |                   |
|               | State Children's Trust Fund for the Prevention of Child Abuse .....             | ● <b>61</b> _____ 00 | CA Sea Otter Fund .....                         | ● <b>67</b> _____ 00 |                   |
|               | CA Breast Cancer Research Fund .....  | ● <b>62</b> _____ 00 |   |                      |                   |
|               | <b>68</b> Add line 57 through line 67. These are your total contributions ..... |                      |   |                      | ● <b>68</b> _____ |

|                |  |                   |
|----------------|--|-------------------|
| Amount You Owe | <b>69</b> <b>AMOUNT YOU OWE.</b> Add line 55, and line 68 (see <a href="#">page 21</a> ). <b>Do not send cash.</b> |                   |
|                | Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001</b> .....                                 | ● <b>69</b> _____ |

|                        |  |                   |
|------------------------|--|-------------------|
| Interest and Penalties | <b>70</b> Interest, late return penalties, and late payment penalties .....  | <b>70</b> _____   |
|                        | <b>71</b> Underpayment of estimated tax. Check the box: <input type="checkbox"/> <b>FTB 5805 attached</b> <input type="checkbox"/> <b>FTB 5805F attached</b> ..... | ● <b>71</b> _____ |
|                        | <b>72</b> Total amount due (see <a href="#">page 22</a> ). Enclose, but do not staple, any payment .....   | <b>72</b> _____   |

|  |                   |
|--|-------------------|
| <b>73</b> <b>REFUND OR NO AMOUNT DUE.</b> Subtract line 68 from line 54.           |                   |
| Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002</b> ..... | ● <b>73</b> _____ |

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see [page 22](#)).  
Have you verified the routing and account numbers? **Use whole dollars only.**

|                           |   |        |                                   |
|---------------------------|---|--------|-----------------------------------|
| Refund and Direct Deposit | All or the following amount of my refund (line 73) is authorized for direct deposit into the account shown below: |        |                                   |
|                           | <input type="checkbox"/> Checking <input type="checkbox"/> Savings  |        |                                   |
|                           | ● Routing number  | ● Type | ● Account number                  |
|                           | The remaining amount of my refund (line 73) is authorized for direct deposit into the account shown below:        |        |                                   |
|                           | ● Routing number  | ● Type | ● Account number                  |
|                           |   |        | ● <b>74</b> Direct deposit amount |
|                           |   |        | ● <b>75</b> Direct deposit amount |

|   |   |  |  |
|---|---|--|--|
| <b>Sign Here</b><br><br>It is unlawful to forge a spouse's/RDP's signature.<br><br>Joint return? (see <a href="#">page 23</a> ) | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. |  |  |
|   | Your signature _____ Spouse's/RDP's signature (if a joint return, both must sign) _____ Daytime phone number (optional) (_____) _____   |  |  |
|   | Paid preparer's signature (X) _____ (X) _____ Date _____  |  |  |
|   | Paid preparer's SSN/PTIN _____  |  |  |
|   | Firm's name (or yours, if self-employed) _____ Firm's address _____ FEIN _____  |  |  |